

**Amendments to the Specification**

*Please rewrite paragraph [0140] to read as follows:*

**[0140]** According to the present invention, as described above, parasitic capacitance around the gate electrode can be minimized by forming an air gap having a relatively low permittivity between the semiconductor substrate and the lateral ~~portion~~ portions of the L-shaped ~~spacer~~ spacers that are formed on the side walls of the gate electrode so as to serve as an ion implantation mask during the forming of the source/drain regions.